IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3338 OF 2003
IN
INCOME TAX APPEAL (LDG.) NO. 1051 OF 2003

The Commissioner of Income-tax,
City-6, Mumbai. ... Appellant.

V/s.

M/s. B.A.S.F. India Ltd. ... Respondent.

Mr A. D.Kango for the appellant.

Mr A. K. Jasani i/b T. Pooran & Co. for the respondent.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 23rd April 2007.

P.C. :
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1. Heard the learned counsel for the parties.

2. Perused the notice of motion taken out for condoning 225 days delay in filing the above appeal. Affidavit in support of the notice of motion was filed on 13.11.2003. The better affidavit dated 13.3.2004 is also filed in this case.

3. It is mentioned in the affidavit that the memo of the appeal was ready and received on 25.3.2003, however, the appeal was filed on 4.11.2003 and the last date for filing the appeal was 24.3.2003 In view

thereof, the learned counsel for the appellant had sought two week's time for filing proper affidavit explaining the above delay. Thereafter, again on 16.4.2007 further one week's time was granted. Even today, there is no explanation forthcoming with regard to the aforesaid delay of six months. Under these circumstances, we are not inclined to exercise our discretion to condone delay. Therefore, the notice of motion stands dismissed with no order as to costs.

(V.C.DAGA, J.) **(DR.S.RADHAKRISHNAN, J.)**